

Policy for Identification of 'Material' Litigation

In terms of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**"), the Issuer shall disclose all the litigations involving the Issuer, its Directors, Promoter, Subsidiary and Group Company related to:

- i. All criminal proceedings;
- ii. All actions by statutory authorities and regulatory authorities;
- iii. Disciplinary action including penalty imposed by SEBI or stock exchanges against the promoters in the last five financial years including outstanding action;
- iv. Taxation - Separate disclosures regarding claims related to direct and indirect taxes, in a consolidated manner giving details of number of cases and total amount; and
- v. Other pending litigations - As per the policy of materiality defined by the board of directors of the issuer and disclosed in the offer document.

Besides the abovementioned litigations, other material pending litigations, as per policy of materiality defined by the Board shall also be disclosed in the Offer Documents.

In this regard, other than pending litigation mentioned in points (i) to (iv) above, any other pending litigation involving the Issuer, its Directors, Promoter, Subsidiary and Group Company, would be considered 'material' for the purpose of disclosure in the Offer Documents, if they have a potential financial liability of at least Rs.1 lakhs.

In this Policy the term:

1. Issuer/Company means Rubra Medicaments Limited
2. Promoter means Promoters of Rubra Medicaments Limited
3. Offer Documents means Draft Prospectus and the Prospectus